KEDGLEY INTERMEDIATE SCHOOL

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1329
Principal:	Pelu Leaupepetele
School Address:	181 Portage Road, Papatoetoe, Auckland
School Postal Address:	PO Box 86065, Mangere East, Auckland
School Phone:	09-2784202
School Email:	reception@kedgley.school.nz
Accountant / Service Provider:	Edtech Financial Services

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Limaeka Amani	Presiding Member	Elected	2028
Pelu Leaupepetele	Principal	Ex-officio	
Justin Barlow	Acting Principal	Ex-officio	Dec-25
Helen Fa'amoe	Parent Representative	Elected	2028
Anna Holloway	Parent Representative	Elected	2028
Repeka Leota	Parent Representative	Elected	2028
Bryce Pennalligen	Parent Representative	Elected	2028
Casey Makiri	Parent Representative	Co-opted	2028
Sione Tonga	Staff Representative	Elected	2028
Esther Matapo	Parent Representative	Elected	Sep-2025
Aioi Iona-Fruean	Parent Representative	Elected	Sep-2025
Deepak Kumar	Parent Representative	Elected	Sep-2025
Justin Barlow	Staff Representative	Elected	Sep-2025

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KEDGLEY INTERMEDIATE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Kedgley Intermediate School
Statement of Responsibility
For the year ended 31 December 2025

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Lima Amani	Pelu Leaupepetele
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
27 July 2026	27 July 2026
Date	Date

Kedgley Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	8,314,341	7,530,243	8,593,097
Locally Raised Funds	3	143,397	130,340	249,934
Interest		94,833	70,000	124,545
Total Revenue		8,552,571	7,730,583	8,967,576
Expense				
Locally Raised Funds	3	59,641	128,922	173,461
Learning Resources	4	5,546,586	5,303,549	5,080,755
Administration	5	930,580	572,219	1,521,016
Interest		7,195	5,900	4,106
Property	6	1,548,254	1,652,732	1,634,916
Loss on Disposal of Property, Plant and Equipment		-	-	6,823
Total Expense		8,092,256	7,663,322	8,421,077
Net Surplus / (Deficit) for the year		460,315	67,261	546,499
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		460,315	67,261	546,499

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

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Kedgley Intermediate School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		4,049,213	4,131,544	3,605,668
Total comprehensive revenue and expense for the year		460,315	67,261	546,499
Contribution - Furniture and Equipment Grant		82,089	-	-
Distributions to the Ministry of Education		-	-	(102,954)
Equity at 31 December		4,591,617	4,198,805	4,049,213
Accumulated comprehensive revenue and expense		4,591,617	4,198,805	4,049,213
Equity at 31 December		4,591,617	4,198,805	4,049,213

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

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Kedgley Intermediate School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	1,776,237	1,156,539	1,291,587
Accounts Receivable	8	481,426	434,746	434,976
GST Receivable		43,435	47,422	48,322
Prepayments		43,309	35,962	47,518
Inventories	9	572	1,169	1,169
Investments	10	1,000,000	1,400,000	1,000,000
Funds Receivable for Capital Works Projects	17	193,953	-	184,402
		3,538,932	3,075,838	3,007,974
Current Liabilities				
Accounts Payable	12	567,493	500,847	507,192
Revenue Received in Advance	13	19,146	-	10,000
Provision for Cyclical Maintenance	14	95,225	39,776	43,269
Finance Lease Liability	15	25,233	23,157	23,157
Funds held in Trust	16	1,862	-	1,862
Funds held for Capital Works Projects	17	-	-	21,719
		708,959	563,780	607,199
Working Capital Surplus/(Deficit)		2,829,973	2,512,058	2,400,775
Non-current Assets				
Property, Plant and Equipment	11	2,220,885	2,142,026	1,861,918
Work in Progress	10	-	-	223,268
		2,220,885	2,142,026	2,085,186
Non-current Liabilities				
Provision for Cyclical Maintenance	14	402,912	386,966	368,435
Finance Lease Liability	15	56,327	68,313	68,313
		459,239	455,279	436,748
Net Assets		4,591,617	4,198,805	4,049,213
Equity		4,591,617	4,198,805	4,049,213

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

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Kedgley Intermediate School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		2,695,945	2,153,463	2,281,333
Locally Raised Funds		154,897	130,340	273,626
Goods and Services Tax (net)		3,992	-	22,558
Payments to Employees		(911,915)	(917,418)	(852,196)
Payments to Suppliers		(1,175,830)	(1,043,052)	(921,521)
Interest Paid		(7,195)	(5,900)	(4,106)
Interest Received		97,448	70,000	125,816
Net cash from/(to) Operating Activities		857,342	387,433	925,510
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	(6,823)
Purchase of Property Plant & Equipment (and Intangibles)		(414,498)	(395,399)	(539,968)
Proceeds from Sale of Investments		-	-	300,000
Net cash from/(to) Investing Activities		(413,599)	(394,500)	(246,791)
Cash flows from Financing Activities				
Furniture and Equipment Grant		82,089	-	-
Finance Lease Payments		(9,910)	111,198	(31,221)
Funds Administered on Behalf of Other Parties		(31,272)	160,821	(188,883)
Net cash from/(to) Financing Activities		40,907	272,019	(220,104)
Net increase/(decrease) in cash and cash equivalents		484,650	264,952	458,615
Cash and cash equivalents at the beginning of the year	7	1,291,587	891,587	832,972
Cash and cash equivalents at the end of the year	7	1,776,237	1,156,539	1,291,587

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Kedgley Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a School as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation
The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied
The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base
The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency
These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies
The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist
Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue
Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Finance Lease Payments
Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

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e) Cash and Cash Equivalents
Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable
Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories
Inventories are consumable items held for sale and are comprised of stationery items. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

i) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation
Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	4 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

k) Accounts Payable
Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

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Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

l) Employee Entitlements
Short-term employee entitlements
Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements
Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in

m) Revenue Received in Advance
Revenue received in advance relates to grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

n) Funds Held in Trust
Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

o) Funds Held for Capital Works
The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

p) Provision for Cyclical Maintenance
The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

t) Services Received In-kind
From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	2,317,819	2,161,233	2,272,234
Teachers' Salaries Grants	4,657,399	4,324,273	4,324,273
Use of Land and Buildings Grants	969,223	1,042,737	1,042,737
Ka Ora, Ka Ako - Healthy School Lunches Programme	350,632	-	952,915
Other Government Grants	19,268	2,000	938
	8,314,341	7,530,243	8,593,097

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	111,271	100,240	136,171
Fees for Extra Curricular Activities	29,277	27,500	111,925
Trading	2,658	1,600	1,635
Fundraising and Community Grants	191	1,000	203
	143,397	130,340	249,934
Expense			
Extra Curricular Activities Costs	48,331	118,872	164,208
Trading	5,510	2,250	3,341
Fundraising and Community Grant Costs	5,800	7,800	5,912
	59,641	128,922	173,461
Surplus/ (Deficit) for the year Locally Raised Funds	83,756	1,418	76,473

Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	106,220	123,397	66,427
Information and Communication Technology	3,959	5,000	1,938
Employee Benefits - Salaries	5,091,643	4,855,273	4,691,883
Staff Development	62,808	89,518	79,110
Depreciation	278,799	227,361	240,437
Other Learning Resources	3,157	3,000	960
	5,546,586	5,303,549	5,080,755

5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	13,683	11,977	13,158
Board Fees and Expenses	44,839	62,941	44,436
Legal Fees	5,758	-	330
Other Administration Expenses	75,132	69,860	64,164
Employee Benefits - Salaries	404,142	392,000	412,972
Insurance	24,761	24,000	22,234
Service Providers, Contractors and Consultancy	11,633	11,441	10,807
Ka Ora, Ka Ako - Healthy School Lunches Programme	350,632	-	952,915
	930,580	572,219	1,521,016

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	125,769	154,283	98,100
Cyclical Maintenance	116,557	114,022	113,018
Heat, Light and Water	73,497	65,880	55,999
Repairs and Maintenance	82,521	103,844	125,980
Use of Land and Buildings	969,223	1,042,737	1,042,737
Employee Benefits - Salaries	86,948	76,750	75,093
Other Property Expenses	93,739	95,216	123,989
	1,548,254	1,652,732	1,634,916

The use of land and buildings figure represents 5% of the school’s total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education’s year-end reporting purposes.

Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

7. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	1,776,237	1,156,539	891,587
Short-term Bank Deposits	-	-	400,000
Cash and cash equivalents for Statement of Cash Flows	1,776,237	1,156,539	1,291,587

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the $1,776,237 Cash and Cash Equivalents, $19,146 is subject to restrictions for the following reasons:

• $19,146 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included in Revenue in Advance in note 13.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	-	11,500	11,500
Receivables from the Ministry of Education	2,759	1,609	1,839
Interest Receivable	15,679	18,294	18,294
Teacher Salaries Grant Receivable	462,988	403,343	403,343
	481,426	434,746	434,976
Receivables from Exchange Transactions	15,679	29,794	29,794
Receivables from Non-Exchange Transactions	465,747	404,952	405,182
	481,426	434,746	434,976

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Stationery	572	1,169	1,169
	572	1,169	1,169

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Kedgley Intermediate School
Notes to the Financial Statements
For the year ended 31 December 2025

10. Investments
The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	1,000,000	1,400,000	1,000,000
Total Investments	1,000,000	1,400,000	1,000,000

11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Transfers to/from $	Depreciation $	Total (NBV) $
Building Improvements	746,511	99,349	-	-	(50,921)	**794,939**
Furniture and Equipment	934,973	281,671	-	223,268	(164,587)	**1,275,325**
Information and Communication Technology	80,257	18,364	-	-	(34,121)	**64,500**
Motor Vehicles	-	-	-	-	-	**-**
Leased Assets	89,148	15,089	-	-	(27,788)	**76,449**
Library Resources	11,029	25	-	-	(1,382)	**9,672**
Work in Progress	223,268	-	-	(223,268)	-	**-**
	2,085,186	414,498	-	-	(278,799)	**2,220,885**

The net carrying value of furniture and equipment held under a finance lease is $76,449 (2024: $89,148).

Restrictions
With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Building Improvements	1,037,216	(242,277)	**794,939**	937,868	(191,357)	**746,511**
Furniture and Equipment	2,150,566	(875,241)	**1,275,325**	1,665,886	(730,913)	**934,973**
Information and Communication Technology	444,309	(379,809)	**64,500**	456,397	(376,140)	**80,257**
Motor Vehicles	56,179	(56,179)	**-**	56,179	(56,179)	**-**
Leased Assets	113,818	(37,369)	**76,449**	111,198	(22,050)	**89,148**
Library Resources	83,715	(74,043)	**9,672**	83,690	(72,661)	**11,029**
Work in Progress	-	-	**-**	223,268	-	**223,268**
	3,885,803	(1,664,918)	**2,220,885**	3,534,486	(1,449,300)	**2,085,186**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	41,449	45,367	52,237
Accruals	11,183	13,683	13,158
Employee Entitlements - Salaries	465,110	405,518	405,518
Employee Entitlements - Leave Accrual	49,751	36,279	36,279
	567,493	500,847	507,192
Payables for Exchange Transactions	567,493	500,847	507,192
	567,493	500,847	507,192

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	19,146	-	10,000
	19,146	-	10,000

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	411,704	411,704	308,760
Increase/(decrease) to the Provision During the Year	116,557	114,022	113,018
Use of the Provision During the Year	(30,124)	(98,984)	(10,074)
Provision at the End of the Year	498,137	426,742	411,704
Cyclical Maintenance - Current	95,225	39,776	43,269
Cyclical Maintenance - Non current	402,912	386,966	368,435
	498,137	426,742	411,704

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property Plan.

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15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	30,910	23,157	29,654
Later than One Year	61,482	68,313	76,992
Future Finance Charges	(10,832)	-	(15,176)
	81,560	91,470	91,470
Represented by			
Finance lease liability - Current	25,233	23,157	23,157
Finance lease liability - Non current	56,327	68,313	68,313
	81,560	91,470	91,470

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	1,862	-	1,862
	1,862	-	1,862

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
Block 1 LSC	8,200	-	-	(8,200)	-
Block 1 Upgrade	(7,990)	-	-	7,990	-
Block 1 Weather-tightness	(43,880)	9,129	(19,921)	-	(54,672)
Block 2 & 3 ILE Upgrade	(23,799)	23,799	-	-	-
Block 4 Flooding	-	-	(60,087)	-	(60,087)
Block 4 ILE Upgrade	(10,000)	10,000	-	-	-
Block 8 DQLS Upgrade	582	-	(582)	-	-
Block 8 Drainage	(19,602)	-	(3,703)	-	(23,305)
Block 1 Window Replacement	(79,131)	85,739	(6,608)	-	-
Ventilation	12,937	-	(12,937)	-	-
5: Timber Windows Replacement	-	-	(1,280)	-	(1,280)
1,2,3,7,9,13: Roof Replacement & AC	-	-	(2,760)	-	(2,760)
9,10: Targeted ACM Cladding Replacement	-	-	(3,532)	-	(3,532)
1:Toilet, Shower & DQLS Refurb	-	-	(1,287)	-	(1,287)
Historical CCC - Block 1 Quad	-	-	(1,575)	-	(1,575)
Historical CCC - Block 13 Toilet	-	-	(842)	-	(842)
13,16: End of Life Toilet Reburb	-	-	(520)	-	(520)
10: Floor Strengthening & Carpet(K26)	-	-	(1,206)	-	(1,206)
Music: Lights, Hessian & Carpet	-	-	(1,921)	-	(1,921)
1, 10, 13, 16: Switchboard & Heat Pumps	-	-	(40,966)	-	(40,966)
Block 13 - Remove Black Mould	-	20,836	(20,836)	-	-
Totals	(162,683)	149,503	(180,563)	(210)	(193,953)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(193,953)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Block 1 LSC	-	8,200	-	-	8,200
Block 1 Staffroom Kitchen Flood Remediation	-	1,691	(1,691)	-	-
Block 1 Upgrade	(7,990)	-	-	-	(7,990)
Block 1 Weather-tightness	(61,373)	50,000	(32,507)	-	(43,880)
Block 2 & 3 ILE Upgrade	(65,647)	-	(37,432)	79,280	(23,799)
Block 8 Flood Remediation	-	32,411	(32,411)	-	-
Block 4 ILE Upgrade	(33,674)	-	-	23,674	(10,000)
Block 8 DQLS Upgrade	39,966	-	(39,384)	-	582
Block 8 Drainage	-	-	(19,602)	-	(19,602)
Block 1 Window Replacement	-	-	(79,131)	-	(79,131)
Ventilation	52,115	-	(39,178)	-	12,937
Totals	(76,603)	92,302	(281,336)	102,954	(162,683)

Represented by:	
Funds Held on Behalf of the Ministry of Education	21,719
Funds Receivable from the Ministry of Education	(184,402)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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19. Remuneration

Key management personnel compensation
Key management personnel of the School include all Board members, Principal, Deputy Principals and Heads of Departments.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	3,729	3,608
Leadership Team		
Remuneration	646,057	714,787
Full-time equivalent members	4	5
Total key management personnel remuneration	649,786	718,395

There are 7 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal
The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210-220	200-210
Benefits and Other Emoluments	5-6	5-6
Termination Benefits	-	-

Other Employees
The number of other employees with remuneration greater than $100,000 was in the following bands:

Remuneration $000	2025 FTE Number	2024 FTE Number
100-110	11	10
110-120	4	2
120-130	3	4
130-140	2	1
160-170	1	-
	21	17

The disclosure for 'Other Employees' does not include remuneration of the Principal.

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20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $0 (2024 :$306,185).

Contract Name	Remaining Capital Commitment $
5: Timber Windows Replacement	158,720
1, 2, 3, 7, 9, 13: Roof Replacement & AC	124,440
9, 10: Targeted ACM Cladding Replacement	74,468
1: Toilet, Shower & DQLS Refurb	280,287
Historical CCC - Block 1 Quad	48,499
13, 16: End of Life Toilet Refurbishment	12,480
10: Floor Strengthening & Carpet(K26)	19,794
Music: Lights, Hessian & Carpet	59,079
1, 10, 13, 16: Switchboard Replacement	24,251
Total	**802,018**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any operating contracts.

23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	1,776,237	1,156,539	1,291,587
Receivables	481,426	434,746	434,976
Investments - Term Deposits	1,000,000	1,400,000	1,000,000
Total financial assets measured at amortised cost	3,257,663	2,991,285	2,726,563
Financial liabilities measured at amortised cost			
Payables	567,493	500,847	507,192
Finance Leases	81,560	91,470	91,470
Total financial liabilities measured at amortised cost	649,053	592,317	598,662

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24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of Kedgley Intermediate School's financial statements for the year ended 31 December 2025

Opinion

The Auditor-General is the auditor of Kedgley Intermediate School (the School). The Auditor-General has appointed me, Andrew Steel using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on pages 2 to 24, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.
In our opinion the financial statements:

- present fairly, in all material respects:
    - the School's financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 July 2026. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2026.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.

Andrew Steel
Moore Markhams Wellington Audit
On behalf of the Auditor-General
Wellington, New Zealand

KEDGLEY
INTERMEDIATE SCHOOL

2025 Analysis of Variance

Strategic Goal Tahi	**Pono** Providing authentic leadership that promotes self-belief
Annual Target/Goal	We will have authentic and effective student leadership that contributes to the strategic direction of Kedgley Intermediate School

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Action 1	Sustain to promote genuine voice through the student leadership part of the planning process for learning	Leadership voice is genuine and part of the strategic plan from goal setting, self reviewing & reporting. • Heads of School (HoS) report to the board once a term • S2L Community Panui • S2L represented at curriculum planning • HoS represented at appointment panel for new staff		Continue to look after the space provided allowing student, staff and community voice to be promoted. Continue to promote authentic student voice by integrating the student leadership group into the learning design and planning process for the new curriculum.
Action 2	Student leadership provide support to contributing to daily decisions making of school	Cultivating student leaders to actively support learning and the KIS community in key roles.	Opportunities & support for all students	• School wide surveying gather data regarding:

	strategic plan	• Heads of School (HoS) report to the board once a term • HoS Talanoa with SLT • S2L Drive school events 1. Fundraisers 2. Fun Events 3. Upstanders Week 4. Peer Support		1. Health & Safety 2. Curriculum 3. Teaching Delivery 4. Lalaga • S2L Lead school events 1. Fundraisers 2. Fun Events 3. Upstanders Week 4. Peer Support
Action 3	Develop and maintain leadership opportunities and platforms for potential leaders to advance	Created leadership opportunities for students to grow • Whānau Captains • Upstanders • 181 Connect • Serve to Lead	The assessment indicated that the 181 roles continued to lack both a visible presence and measurable impact The assessment of the Upstanders roles concluded that their limited additional value stemmed from an overlap with existing responsibilities.	181 & Upstanders will discontinue going into 2026. Focus will on Serve 2 Lead coordinated by **PL** • Smaller number 10 Max Promote next tier of leadership: Whānau Captains

Strategic Goal Rua	**Rangatiratanga**

	Lalaga making genuine connections beyond the class
Annual Target/Goal	We will continue to nurture existing "healthy connections" with community and external agencies

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Action 1	Set up community KIS Connect events twice a term	2025 Whakatau 2025 Meet the whanau 2025 Leadership Assembly 2025 Graduation 2025 End of Year newsletter Talanoa Āko 3X Learning Pathway Language Weeks • Fijian • Maori • Samoan • Tongan • Niuean • Rotuman • Cook Island	There is a strong sense of welcome within the KIS space, and our community enjoys positive connections with staff.	Continue to celebrate and foster enduring community connections. Continue to tend to the Vā Continue to lead TA programme for our Pasifika community
Action 2	Interview all new enrollments for the following year SLT	Over 2 terms of interviewing lead by RW	Initial contact with all enrollments is positive. Community & visitors feel welcomed into the space	Review interviews and ensure we capture all enrolments. This didn't allow us a smooth transition and the much needed support from external agencies.

		Inaccuracy in front office enrolment processing	Front office staff were on indefinite leave.	Review of current admin staffing. Advertise for 2026 Community Administrator Role
Action 3	Deliver Student surveys • ER survey PL & KW • Teacher connections Survey PL & LE • Curriculum delivery JB, JH & DG • Teacher relationships SLT	[2023 Whanau Partnership Survey]()	Did not complete following surveys • Emotional Resilience (ER) • Teacher connections • Teacher relationships	Did not complete following surveys • Emotional Resilience (ER) • Teacher connections • Teacher relationships • Whanau Partnership

Strategic Goal Toru	**Whanaungatanga** Building a community of learners
Annual Target/Goal	We will have a positive shift in learning.

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Action 1	Ensure new curriculum is introduced at KIS pace for both literacy & numeracy	Staff confidence in unpacking approaches for both numeracy & literacy	Again multiple changes to new curriculum	Continue to adapt to changes of the NZ Curriculum

	Completed PD for both Literacy & numeracy - ongoing	25 Feb - Oxford Programme Launch (JH) 25 May - Science of Learning, UKD & NZC Phase 3 25 July - Maths PLD #1 Refreshed Curriculum (Jacqui Sharp) 29 Aug - Structured Literacy PLD #1 (Blended Learning)) 17-18 Nov - Structured Literacy #2 (Blended Learning) 25 Nov - Structured Literacy Community of Practice (Blended Learning)	Change in Numeracy approach from DMiC to Oxford	
Action 2	Robust assessment systems lead by **LE**	Accurate data	• **LE** leadership • Staff utilising Hero SMS • PD • Providing time to support staff to have Talanoa around the data	**LE** continue to lead assessment
Action 3	Continue to provide internal & external PD for teaching and support staff • Numeracy - DMIC • Literacy - Accountable Talks • Literacy - Reciprocal Teaching • Te Reo Maori		Huge gains with PD being delivered across the school to ensure consistency of curriculum delivery.	Continue with PD Lead by both curriculum leads. **JH** & **DG** Introduce curriculum teams to support leaders and changes to the curriculum

Strategic Goal Wha	**Teu Le Va** Nurturing a safe space of acceptance & success for all at Kedgley Intermediate
Annual Target/Goal	We will have akonga, community & staff feel supported, valued in a positive environment

Actions	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Action 1	Continue to tend to the "va" at KIS	[2024 PRT Graduation](#) [Lalaga - Teu Le Va](#)		• Akonga have at least 1 or more trusted adults they can Talanoa • Introduce KIS induction programme - *My First 30 days*
Action 2	Graduate Profile well received by all KIS stakeholders	Staff & community surveyed	Parent/caregiver & community Talanoa	Review current charter & Strategic plan
Action 3	Following property projects completed: • Student Admin (Nest) • Fealofani (Harmony) • Outdoor Theatre	Completed spaces to accommodate all learners • Student Admin (Nest) • Healohani (Harmony) • Outdoor Theatre	Pop Up Library - Compliance issues with local council	Complete • New admin renovations due to "leaky build". • Health & Well Being

	• [Whānau entrance Po]()	• Whānau entrance Po		Centre

Kiwisport	The government funding initiative to support student participation in organised sport. In 2025 the school received funding of $11,569.20 (excluding GST). The funding was spent on equipment, registration fees and transportation to enable students to participate in sporting events.

Students Progress & Achievement	Reading			Writing			Numeracy		
T - Towards W - Within B - Beyond	T	W	B	T	W	B	T	W	B
YEAR 7	155	161	39	208	127	20	193	138	24
YEAR 8	190	123	55	216	118	33	206	140	22

How we have given effect to Te Tiriti o Waitangi	The Kedgley Intermediate boards recognises our role and responsibility to honour and give effect to the Tiriti o Waitangi under the Education and Training Act 2020. This is a primary objective of the school.
	
	● Our whanau syndicates make reference to local landmarks and history
	● We deliver basic level 1 Te Reo for all students - Delivered by 5 teachers
	● Continued schoolwide delivery of Te Reo in all classes every Thursday
	● Employed tutor to support Kapahaka
	● Annual Haka Waiata competition held in Term 3
	● School Kapa haka performed 4 times last year
	● Over 90 members participated in Kapa haka
	  1. Meet the Whanau Event
	  2. Maori Language Week
	  3. Local Primary Schools
	● Karakia is present in every class every day
	
	All Staff are involved
	
	● Community whakatau at the beginning of every year
	● Schoolwide Haka
	● Continue to build resources to support the learning in the classrooms

(09) 278 4202
www.kedgley.school.nz
181 Portage Road, Papatoetoe

KEDGLEY
INTERMEDIATE SCHOOL

KIWISPORT 2025

2025 Kiwisport Funding and Sporting Activities

In 2025, the school received $11,569.20 (excluding GST) from Kiwisport, a government initiative dedicated to increasing student participation in sports. This funding was strategically allocated to cover equipment costs, registration fees, and transportation, allowing students to compete in a wide range of local inter-school sports.

School-Wide and Local Competitions:

Throughout the year, we held numerous in-school sport tournaments, such as: Athletics, Tag Rugby, Rugby League Nines, 3x3 Basketball, Tchoukball, Papolo (Tongan Netball), Ki-o-Rahi, Turbo Touch, Cricket, and Touch Rugby.

To broaden our students' sporting horizons, teams also participated in the following local club sport competitions: Basketball, Volleyball, Football, Rugby, Rugby League Netball, and Tag.

Sports Academy:

We furthered student development through the establishment of a dedicated sports academy, focusing on Skill Development, Fitness & Well-being, and competing in a local sports camp.

Keep Safe

Pelu Leaupepetele
Principal

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

The following questions address key aspects of compliance with a good employer policy:

<table>
<tr><th colspan="2">Reporting on the principles of being a Good Employer</th></tr>
<tr><td>How have you met your obligations to provide good and safe working conditions?</td><td>

- Providing a safe and comfortable physical working environment.
- Addressing health & safety concerns as soon as possible.
- Commitment to nurturing a safe space by practicing and promoting:
  - Equality
  - Le Vā
  - Transparency
- Pono - providing authentic leadership that promotes self-belief.
- Funding set aside to enhance staff wellbeing.
- Access to free Employee Assistance Programme (EAP) and flu vaccinations.

</td></tr>
<tr><td>What is in your equal employment opportunities programme?
How have you been fulfilling this programme?</td><td>

- Please refer to the SchoolDocs Equal Employment Opportunities Policy.
- Following the principles and guidelines according to the SchoolDocs policy, including:
  - Selecting most suited employees based on skill, experience, qualifications and aptitude.
  - Valuing diversity of ethnicity, age, gender, disability, tender etc.

</td></tr>
<tr><td>How do you practise impartial selection of suitably qualified persons for appointment?</td><td>

- Through fair and free of bias recruitment and promotion processes.

</td></tr>
<tr><td>How are you recognising,

- The aims and aspirations of Maori,
- The employment requirements of Maori, and

</td><td>

- Acknowledging the Treaty of Waitangi.
- Policies and Procedures (SchoolDocs).
- Equal opportunities throughout recruitment and promotion processes.
- Staff professional development.

</td></tr>
</table>

– Greater involvement of Maori in the Education service?	▪ Curriculum lead for languages includes Te Reo and Tikanga Māori (Levels 1 & 2).
How have you enhanced the abilities of individual employees?	▪ Professional Learning. ▪ Partnerships with external providers including DMIC, Manaiakalani etc. ▪ Providing a safe and supportive environment. ▪ Equal opportunities for leadership roles including curriculum leads and whanau leaders.
How are you recognising the employment requirements of women?	▪ Inclusivity and flexibility where possible. ▪ Supportive of Pay Equity Claims between unions and Ministry of Education.
How are you recognising the employment requirements of persons with disabilities?	▪ Inclusivity and flexibility where possible. ▪ Accessible physical environment.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	**YES**	**NO**
Do you operate an EEO programme/policy?	Yes	
Has this policy or programme been made available to staff?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

2025 ASSESSMENT DATA

READING	Towards	Within + Beyond
2025 Mid Year Y8	59%	41%
2025 End of Year Y8	52%	48%
	Towards	Within + Beyond
2025 Mid Year Y7	55%	45%
2025 End of Year Y7	44%	56%
	Towards	Within + Beyond
2025 Mid Year Y7 & Y8	57%	43%
2025 End of Year Y7 & Y8	48%	52%

WRITING	Towards	Within + Beyond
2025 Mid Year Y8	66%	34%
2025 End of Year Y8	59%	41%
	Towards	Within + Beyond
2025 Mid Year Y7	66%	34%
2025 End of Year Y7	59%	41%
	Towards	Within + Beyond
2025 Mid Year Y7 & Y8	66%	34%
2025 End of Year Y7 & Y8	59%	41%

MATHS	Towards	Within + Beyond
2025 Mid Year Y8	65%	35%
2025 End of Year Y8	56%	44%
	Towards	Within + Beyond
2025 Mid Year Y7	60%	40%
2025 End of Year Y7	54%	46%
	Towards	Within + Beyond
2025 Mid Year Y7 & Y8	63%	37%
2025 End of Year Y7 & Y8	55%	45%

There was a positive trend in student achievement across all core subjects from mid year to end of year. Overall, % of students performing at 'within and beyond' levelsincreased from 43% to 52% across Y7 & Y8. Reading showed the strongest growth. Maths achievement levels improved as the % of students in 'Towards' saw an 11% increase in this top tier. Progress remained steady but positive for Writing. The percentge of students categorised as 'Within and Beyond' level grew from 34% to 41%.